

ক বিজ্ঞান

প্রঃ-১ ► কৃষক অধিন এইচআইএসের রেওয়ামিল ও অন্যান্য তথ্যাবলি নিয়ে উপস্থাপন করা হল :

কৃষক অধিন এইচআইএস
রেওয়ামিল
ডিসেম্বর ০১, ২০১৪

বিষয়ের নাম	ডেবিট টাকা	ক্রেডিট টাকা
হাতে নগদ	৬,৫০০	
মাল্যবাহকী	৪৫,০০০	
আসবাবপত্র	২০,০০০	
অগ্রিম বিদ্য	৩,০০০	
ব্যবসার প্রদান (সার্বজনীন)	৪,৬০০	
অনুপালিত সেবা আর		৭,০০০
বেতন ব্যয়	১৮,০০০	
বিজ্ঞাপন ব্যয়	৬,৪০০	
মূলধন		৭০,০০০
উত্তোলন	৪,৫০০	
সেবা আর		৩০,৫০০
উপস্থাপন ব্যয়	২,৫০০	
	১,১০,৫০০	১,১০,৫০০

অন্যান্য তথ্যাবলি :

- অনুপালিত সেবা আরের ৫০,০০০ টাকা উপার্জিত হয়েছে।
- অগ্রিম বিদ্য ও ব্যবসার জন্য পরিচালনা করা হয়েছে।
- ০১ ডিসেম্বর তারিখে ব্যবসার প্রদান (সার্বজনীন) হিসাবে ২,২০০ টাকার প্রদান অব্যাহত রয়েছে।
- জনাব কৃষক অধিন ৫,৫০০ টাকা অগ্রিম মূলধন হিসাবে আদায় করলেও উক্ত হিসাবে সেবা হয় নাই।
- মূলধনের মূল ব্যয় হয়েছে ১,৫০০ টাকা।
- বার্ষিক অর্থ : মাল্যবাহকী ২,২৫০ টাকা, আসবাবপত্র ২,০০০ টাকা।

কর্তার :

- বহর শেষে চলতি সম্পদের পরিমাণ নির্ণয় করে। ২
- বহর শেষে আর বিবরণী তৈরি করে। ৪
- মোট বহরের পরিমাণ নির্ণয় করে। ৪

প্রঃ-২ ► ২০১৪ সালের ০১ ডিসেম্বর তারিখে মোল্লার জালিদের ব্যক্তিগত থেকে নিম্নলিখিত উদ্ধৃতিগুলো পাওয়া যায়:

রেওয়ামিল

বিষয়ের নাম	ডেবিট টাকা	ক্রেডিট টাকা
মূল্য পত্র (১-১-২০১৪)	৫৪,০০০	
ক্রয়	১,১৫,৪০০	
অগ্রিমপরিচালন	৩,০০০	
কমি ফেরত		২,১৫০
প্রদান ব্যয়	৩৪,০০০	
বিক্রয়		২,০০,০০০
বিক্রয় ব্যয়	৩,০০০	
বেতন ব্যয়	১১,২০০	
১০% কম্বাইল প্রদান		৫,০০০
অগ্রিমপরিচালন ব্যয়	৩,৫০০	
বিজ্ঞাপন ব্যয়	৬,৬০০	

হিসাবের নাম

ডেবিট টাকা

ক্রেডিট টাকা

হাতে নগদ	২,০০০	
প্রদান হিসাব	৫৬,০০০	
সরকারি ব্যয়	১০,০০০	
পেটেন্ট	৫,৬৫০	
আসবাবপত্র	২০,০০০	
সরকারি দান	৬০,০০০	
মূলধন		১,৫০,০০০
প্রদান হিসাব		২০,৫০০
ব্যয়কে অব্যাহতি		৪,০০০
	৩,৮৪,৬৫০	৩,৮৪,৬৫০

নিম্নলিখিত সমস্তগুলো সাধন করা প্রয়োজন :

- মূল্য পত্র (০১-১২-২০১৪) ৭০,০০০ টাকা।
- প্রদান হিসাবে ৫% অন্তর্ভুক্তি পাওয়ার সম্ভাব্যতা রয়েছে।
- কম্বাইল প্রদান ওপর ৬ মাসের মূল ব্যয় করা আছে।
- আসবাবপত্রের ওপর ১০% ব্যয় এবং সরকারি দানের ওপর ১৫% ব্যয় অব্যাহত রয়েছে।
- পেটেন্ট এর ৬৫০ টাকা অব্যাহত করতে হবে।

কর্তার :

- পরিচালন ব্যয় নির্ণয় করে। ২
- বহুদান আর বিবরণীর মাধ্যমে মোট লাভ নির্ণয় করে। ৪
- মোট আর ২৬,৪৫০ টাকা হয়ে সুবিধিত অগ্রিম অব্যাহত বিবরণী তৈরি করে। ৪

খ বিজ্ঞান

প্রঃ-৩ ► জনাব রহিম একটি মোকদ্দমের মালিক। ২০১৪ সালের ১ জুন তারিখে তার বিভিন্ন হিসাবের উদ্ধৃতি ছিল : মূল্য ২০,০০০ টাকা, প্রদান হিসাব ৩৫,০০০ টাকা, মূল্য পত্র ২২,০০০ টাকা এবং প্রদান হিসাব ১৫,০০০ টাকা। জুন মাসে সম্পাদিত তথ্যগুলো ছিল নিম্নরূপ :

- জনাব রহিম অগ্রিম মূলধনমূল্য কারবারে মূল্য ৫,০০০ টাকা নিয়োগ করেন।
- মূল্য ১৫,০০০ টাকা ও ব্যয়িত প্রদান ২৫,০০০ টাকা।
- মূল্য ৫,০০০ টাকা বেতনে একজন বিজ্ঞান কবি নিয়োগ করেন।
- অগ্রিম পরিশোধ করেন ৬০০ টাকা।

কর্তার :

- ২০১৪ সালের ১ জুন তারিখে মূলধন নির্ণয় করে। ২
- বিজ্ঞান সীমিতভাবে সেন্সেনগুলোর প্রদান দেখাও। ৪
- সেন্সেনগুলোর প্রদান দেখাও। ৪

প্রঃ-৪ ► জনাব মালিক ১ জুলাই, ২০১৪ তারিখে মূল্য ৬,০০০ টাকা ও ১৭,০০০ টাকা ব্যয়কে অগ্রিম নিয়ে ব্যবসা শুরু করেন। ঐ মাসের নির্ধারিত করেকটি সেন্সেন ছিল নিম্নরূপ :

- জুলাই ৬ ৩০,০০০ টাকা মূল্যের পত্র ৫% ব্যয়িত মূল্যে বিক্রয়।
- ১২ শিক্ষাবিদ সেন্সেন দ্বারা ৭০০ টাকা পাওয়া গেল।
- ২৪ অগ্রিমপত্রের নিকট পাওয়া ১৪,০০০ টাকা ২% ব্যয়িত ১০,৭২০ টাকার একটি চেক প্রাপ্ত।
- ২৮ ব্যয়কে থেকে উত্তোলন ৫,০০০ টাকা।

কর্তার :

- কারবারি ব্যয় পরিমাণ নির্ণয় করে। ২

Hsc Exams Of 2015 Suggestion Of Dhaka Board

Marco Cascella



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